

11 JOURNAL VOUCHERS	1
11.1 Journal Vouchers (JV, J1, J2, J3) Overview	1
11.1.1 Journal Vouchers (J1, J2, J3) Policies	2
11.1.1.1 Journal Vouchers (J1, J2, and J3) Transactions	
Procedures	2
11.1.2 GFS Journal Voucher (JV) Transaction Overview	3
11.1.2.1 GFS Journal Voucher (JV) Transaction Policies	6
11.1.2.2 GFS Journal Voucher (JV) Transaction Screen	
Print and Field Descriptions	6
11.1.3 Alternate Journal Voucher (J1) Transaction Overview	10
11.1.3.1 Alternate Journal Voucher (J1) Policies	11
11.1.3.2 Alternate Journal Voucher (J1) Procedures	11
11.1.3.3 Original Fund/Final Fund Coding Instructions	
for the Alternate Journal Voucher (J1)	
Transaction	13
11.1.4 Fiscal Journal Voucher (J2) Transaction Overview	15
11.1.4.1 Fiscal Journal Voucher (J2) Transaction	
Policies	16
11.1.4.2 Fiscal Journal Voucher (J2) Transaction	
Procedures	16
11.1.5 Special Revenue Voucher (J3) Transaction Overview	20
11.1.5.1 Special Revenue Voucher (J3) Transaction	
Procedures	22
11.1.6 Recurring Journal Vouchers (REJV) Table Overview	26
11.1.6.1 Recurring Journal Voucher (REJV) Table	
Policies	26
11.1.6.2 Recurring Journal Voucher (REJV) Table	
Procedures	27
11.2 Journal Vouchers (J4, J5, J6) Overview	31
11.2.1 Journal Vouchers J4, J5, and J6 Policies	31
11.2.2 Interagency Journal Voucher (J4) Transaction	
Overview	32
11.2.2.1 Interagency Journal Voucher (J4) Transactions	
Procedures	32
11.2.3 Interface Journal Voucher (J5) Transaction Overview	37
11.2.3.1 Interface Journal Voucher (J5) Transaction	
Policies	37

JOURNAL VOUCHERS

11.2.3.2	Interface Journal Voucher (J5) Transaction Procedures	38
11.2.4	Agency Journal Voucher (J6) Transaction Overview	42
11.2.4.1	Agency Journal Voucher (J6) Transaction Policies	42
11.2.4.2	Agency Journal Voucher (J6) Transaction Procedures	43
11.3	Warranting of Funds Overview	46
11.3.1	Warranting Funds From Means-of-Financing (MOF) to Agency Operating Cash Accounts Policies	47
11.3.1.1	Warranting of Funds From Means-of-Financing (MOF) to Agency Operating Cash Accounts Procedures	48
11.3.1.2	Agency-Specific Procedures for Warranting of Funds From Means-of-Financing (MOF) to Agency Operating Cash Accounts	48
11.3.1.3	Warrant Voucher (WV) Transaction Screen Print and Field Description	48
11.3.2	Warranting of Funds for Non-ISIS Agencies Policies	50

11 JOURNAL VOUCHERS

11.1 Journal Vouchers (JV, J1, J2, J3) Overview

This section discusses the policies and procedures for using Journal Vouchers in GFS. These documents are necessary to account for entries not automatically recorded in GFS through routine transactions.

Journal Vouchers are specific transactions used to make certain types of entries in ISIS. For most other transaction types, the system determines the offsetting debit or credit entries. However, users must provide all accounting entries for both the debit and credit sides of each transaction on the GFS Journal Voucher (J1).

Journal Vouchers can be set up to establish month end accruals and to automatically reverse on a designated date the following month. This feature will be available on the J1. Also, journal voucher entries can be generated monthly, bi-monthly, or quarterly if the information is entered on the Recurring Journal Voucher (REJV) table. This recurring feature will be available on the J1 only.

NOTE: Journal Vouchers should never be used to correct transactions which are outstanding or to make adjustments which can be made on the original transaction.

The following Journal Vouchers will be available to state agencies but will have to be approved within the same month by both OSRAP and the State Treasurer's Office (STO):

- JV GFS Journal Voucher** - On the standard GFS Journal Voucher (JV) all header and line data exists on the same screen. This is convenient for small documents containing four lines or less. Use of the GFS Journal Voucher is restricted to only the State Treasurer's Office. It will be used for correcting interfund transfers which do not affect appropriations, transfers between bank accounts, and recording lines of credit.
- J1 GFS Journal Voucher/Alternate View** - The J1 screen is identical to the GFS Journal Voucher (JV) screen, but provides separate header and line screens to ease the entry of large documents. The J1 Journal Voucher can be used in place of the standard GFS Journal Voucher (JV). However, all general ledger entries created by a J1 document will have a transaction code of **JV**. The J1 will be used by interface agencies, the State Treasurer's Office, and OSRAP. It will be used for correcting interface suspense, interfund transfers, and entries affecting balance sheet accounts.
- J2 Fiscal Journal Voucher** - Initiated by agencies, but requires approval by STO and OSRAP. It will be used for correcting revenues or expenditures between fiscal years and/or funds, and/or agencies. It will also be used for correcting payroll entries between fiscal years, and/or agency fund, and will be manually approved by the Office of State

JOURNAL VOUCHERS

Uniform Payroll. The J2 will create automatic cash offsets.

- J3 Special Revenue Voucher** - Initiated by agencies (including the State Treasurer's Office and OSRAP), but requires approval by STO and OSRAP. It will be used for transfers of cash between funds and/or between fiscal years. (Will accept only account type "31" with a category of "TR" except lines of credit.)

11.1.1 Journal Vouchers (J1, J2, J3) Policies

The following policies apply to the J1, J2, and J3 Journal Vouchers:

- Agencies will enter journal vouchers for required online transactions. Higher level approval at the agency level will be applied to the document which will be kept in the Document Suspense File (SUSF), pending review and approval by OSRAP.
- OSRAP will review backup documentation submitted by the agency with a screen print of the journal voucher screen, approve, and transmit a new screen print for a third level of approval by the State Treasurer's Office. Copies of the backup documentation will be forwarded to the State Treasurer's Office, only when requested by that office. If the Journal Voucher does not receive all the approvals requested, OSRAP or STO will notify the agency which prepared it for correction and submission.
- Departments may establish recurring journal vouchers within the parameters allowed by ISIS by requesting that OSRAP set them up on the Recurring Journal Voucher (REJV) table. See the Recurring Journal Voucher (REJV) table policies defined in Section 2.4.34.3 of this manual.
- OSRAP will approve recurring journal voucher transactions to be generated in the nightly cycle for all entries on the Recurring Journal Voucher (REJV) table.

11.1.1.1 Journal Vouchers (J1, J2, and J3) Transactions Procedures

The purpose of the following procedures is to define the use of Journal Voucher transactions in ISIS. Journal Vouchers will be used to make adjusting and correcting entries. They will not be used to correct transactions within the same month. These corrections should be made on original transactions using the "modification" ("M") feature in the "action" line. Journal Vouchers are used to record accounting events that cannot be recorded on any other transaction.

JOURNAL VOUCHERS

The following procedures apply to the J1, J2, and J3 Journal Voucher Transactions:

Responsibility	Action
Agency	Enters journal vouchers for required online transactions. Higher level approval at the agency will be applied to the document, and will remain in the Document Suspense File (SUSF), pending review and approval by OSRAP.
OSRAP	Reviews backup documentation submitted by the agency with a screen print of the approved journal vouchers, approves, the Journal Voucher online and leave it in "POND" status for a third level of approval by the State Treasurer's Office. Copies of the backup documentation will be forwarded to the State Treasurer's Office, only when requested by that office.
Agency	Establishes recurring journal vouchers within the parameters allowed by ISIS by requesting that OSRAP set up the recurring journal vouchers on the Recurring Journal Voucher (REJV) table. See the Recurring Journal Voucher (REJV) table policy in Section 2.4.34.2 of this manual.
OSRAP	Generates recurring journal voucher transactions in the nightly cycle for all entries on the Recurring Journal Voucher (REJV) table.

11.1.2 GFS Journal Voucher (JV) Transaction Overview

The GFS Journal Voucher (JV) transactions are used to record accounting events that cannot be recorded on any other GFS transaction. The journal voucher should not be used to record adjustments to previously entered transactions. Such functions can be recorded as adjustment actions using the same transaction type that was used for the original transaction. For example, adjustments to a previously entered Payment Voucher (PV) should be made on a Payment Voucher document with a document action of "M" (modify).

The Journal Voucher cannot be used to reference and clear previous documents. Any accounting action that references a previous document can be recorded on one of the other GFS documents.

The use of the GFS Journal Voucher (JV) transaction is restricted to the State Treasurer's Office only. The purpose of the GFS Journal Voucher (JV) transaction is for interfund transfers which do not affect appropriations, transfers between bank accounts, and recording lines of credit.

Because of the varied uses of the Journal Voucher (JV) transaction, instructions for coding detail Journal

JOURNAL VOUCHERS

Voucher (JV) line information and special features of the JV are presented below. For additional information applicable to the multiple uses of the JV transaction, presented in more detail, on a case-by-case basis, see the *GFS User Guide, Volume 2*, Chapter 4.

Budget Override Indicator

The budget override indicator on the Journal Voucher (JV) transaction allows the user to override all spending/recognition controls that would normally apply to expense and revenue transactions, except the Fund Balance Control Option. This override is in effect only for the lines recorded on journal voucher documents with the budget override indicator set to "Y" (Yes). All of the control options work on a fund-by-fund basis. The level of control chosen for each option, for each fund, is recorded in the Fund Master (FUND) table.

<u>Level of Control Chosen in Fund Master Table</u>	<u>Temporary Level of Control if Budget Override is Checked</u>
Appropriation Full Control (C)	Appropriation Presence Control (P)
Allotment Full Control (C) (not being used)	Allotment Presence Control (P)
Expense Budget Full or Presence Control (C or P) and Appropriation Control not required (N)	Expense Budget not Required (N)
Expense Budget Full Control (C) and Appropriation Full or Presence Control (C or P)	Expense Budget Presence Control (P)
Revenue Budget Presence Control (P)	Revenue Budget Not Required (N)

The Account Type Code

Lines on a Journal Voucher (JV) document can reflect assets, fund equity, liabilities, revenues, or expenses. Each of these requires a different processing procedure within GFS. The account type code identifies the type of transaction being recorded, and is required on all journal voucher lines. Valid account type codes that may be used on a Journal Voucher (JV) document are listed below.

Valid Journal Voucher Account Types	
<u>Type</u>	<u>Name</u>
01	Asset
02	Liability
03	Fund Balance
11	Asset Offset to Expenses
22	Expense/Expenditure
23	Expenditure
31	Revenues

Most expenditure transactions will be account type "22." Account type "11" (Asset Offset to Expenses) is generally used for depreciation of fixed assets.

Vendor/Provider Indicator

The vendor/provider indicator on the line level of the journal voucher line must be coded if the vendor/provider code field is entered. The indicator tells the system whether the code is a "vendor" or a "provider" code. Enter "V" for a vendor code, and enter "P" for a provider code.

Standard Accruals and Reversals

The Journal Voucher can be used to record month-end accruals and reverse those transactions in the new accounting period. **NOTE:** The system-wide pre-encumbrance, encumbrance, billed receivables, and vouchers payable accounts cannot be used as the balance sheet account.

Account Code Distribution Information

Due to the multiple uses of the Journal Voucher (JV) transaction, the coding of the specific account code structure will be defined by the specific use(s) of this transaction. Specific coding instructions for the transaction's detail lines which are applicable to the various uses of the Journal Voucher (JV) transaction are discussed in the *GFS User Guide, Volume 2*, Chapter 4.

JOURNAL VOUCHERS

11.1.2.1 GFS Journal Voucher (JV) Transaction Policies

The following policies apply specifically to the GFS Journal Voucher (JV) transaction in ISIS:

- The GFS Journal Voucher (JV) transaction will be used by the State Treasurer's Office, and will not require approval by OSRAP.
- The GFS Journal Voucher (JV) transaction will be used to record interfund transfers that do not affect appropriations, transfer between bank accounts, recording lines of credit, and for the correction of side systems .
- The GFS Journal Voucher (JV) transaction will not be used to correct revenue entries with the revenue organization tied to an original fund.

11.1.2.2 GFS Journal Voucher (JV) Transaction Screen Print and Field Descriptions

The screen print of the GFS Journal Voucher (JV) transaction is pictured below, and field descriptions follow.

Journal Voucher Transaction (JV)

```
FUNCTION: ..... DOCID: JV .....

STATUS: ..... BATID: ..... ORG: .....
H- JOURNAL VOUCHER INPUT FORM
JV DATE: .. .. ACCTG PRD: .. .. BUDGET FY: .. REVERSAL DATE: .. ..
ACTION: .. BUDGET OVERRIDE IND: .. COMMENTS: .....
DEBIT DOC TOTAL: ..... CREDIT DOC TOTAL: .....
CALC DEBIT TOTAL: ..... CALC CREDIT TOTAL: .....
AC SUB APPR ACTI OBJ SUB BS
TP FND AGY ORG ORG UNIT VITY REV O/R ACCT
-----
JOB REPT I/G REF DEBIT BK VENDOR / PROVIDER
NUMBER CATG FND AGY AMOUNT CD CODE NAME
-----
DESCRIPTION CREDIT AMOUNT CASH
-----
01- .. .. .
.....
02- .. .. .
.....
```


JOURNAL VOUCHERS

The screen field descriptions for the GFS Journal Voucher (JV) are as follows.

COMMAND AREA	See Chapter 4, "Document Processing", in the <i>ISIS/GFS Online Features Guide</i> for an explanation of the command area fields.
JV DATE	Inferred. The current date entered for this document type on the Dates table (DATE).
ACCTG PRD	Optional. If left blank, the transactions on this document are recorded in the accounting period inferred from the JV date. Enter the accounting period associated with these transactions. It must be open, and it cannot be in the future.
BUDGET FY	Optional. If left blank, the transactions on this document apply to the fiscal year inferred from the journal voucher date. If these transactions should be recorded in some other fiscal year, enter the desired fiscal year (it must be open). Future budget fiscal years are not allowed. The transactions may be recorded in a prior fiscal year that is closed if funds are appropriated within that year and the appropriation will not expire until a following fiscal year.
REVERSAL DATE	Optional. Code only if this JV is to be automatically reversed. Code the date on which the reversal should take place, in MMDDYY format. When this date is coded, the JV document number must have "E" as its last character.
ACTION	Optional. Blank defaults to "E" (original entry). Use "M" (modification) to reuse a JV number or modify an existing JV in the same accounting period.
BUDGET OVERRIDE IND	Optional. Enter "Y" or "N" (see the <i>ISIS/GFS User Guide, Vol. II</i> for a detailed explanation). Defaults to "N" if left blank. Allows Journal Voucher to override spending/revenue controls if set to "Y".
COMMENTS	Optional, for reporting purposes only. Enter up to 12 characters of notes about this document.

JOURNAL VOUCHERS

DEBIT/CREDIT DOC TOTAL	Required. The debit sum must equal the credit sum, or the document will be rejected. See the <i>ISIS/GFS User Guide, Vol. II</i> for more notes concerning the validation of these totals.
CALC DEBIT/ CREDIT TOTAL	Do not code these fields. They are system computed totals.
AC TP	Required. Enter the appropriate account type that identifies the type of entry being recorded.
FND	Required. If an organization is coded, the fund is inferred from the Continuing Organization table (ORG3). This field must be coded for balance sheet entries as well as entries involving continuing appropriations for which organizations are not used. The fund must be valid on the Fund Master (FUND) Table. If the coded organization has an original fund, then either the original fund or the final fund may be coded. If the original fund is coded, the EXPB and REVB controls on the FUND table are edited for updates as though they were set to "N" (No control). (See the <i>ISIS Policies and Procedures</i> for more detail on this process).
AGY	Required for nominal account entries, but is optional for balance sheet entries. Enter the agency code that is applicable to the use of this Journal Voucher (JV) transaction. Must be valid on the Agency (AGCY) Master Table, and the Fund/Agency combination must be valid on the Fund/Agency (FAGY) Master Table.
ORG	Required for nominal account entries, but is optional for balance sheet entries. Enter the Organization code that is applicable to the use of this Journal Voucher (JV) transaction. Must be valid on the Organization (ORGN) Master Table. If the organization has an original fund, then a line description is required to denote the original fund/final fund transfer lines. (See the <i>ISIS Policies and Procedures</i> for more detail on this process).
SUB ORG	Optional. Enter The Sub-organization code that is applicable to the use of this Journal Voucher (JV) transaction. Must be valid on the Sub-Organization (SORG) Master Table.
APPR UNIT	If the organization is coded, this field is inferred from the Continuing Organization table (ORG3) - unless the

JOURNAL VOUCHERS

	organization's original fund is also coded. If an organization is not used for a continuing appropriation, users must code this field. MGL03C, MGL03E) The appropriation unit code must be valid and active on the Appropriation Inquiry table (APPR) for the appropriate budget fiscal year.
ACTIVITY	Optional. The activity code that is applicable to the use of this Journal Voucher transaction. The activity code must be valid on the Activity (ACTV) Master table.
OBJ REV	Required. The revenue or object code that is applicable to the use of this journal voucher transaction. The revenue or object code must be valid on the Revenue Source (RSRC) Master table or the Object (OBJT) Master table.
SUB O/R	Optional. The sub-revenue or sub-object code that is applicable to the use of this journal voucher transaction.
BS ACCT	Required. The balance sheet account code that is applicable to the use of this journal voucher transaction. The balance sheet account code must be valid on the Balance Sheet (BACC) account table.
JOB NUMBER	Optional. Job number applicable to the use of this journal voucher transaction. This field is also used to record project number information if the journal voucher entry affects Capital Outlay projects. The JV will infer the job number required flag (Job Number SP) from the Activity (ACTV) table if Job number SP is set to "A" on the Organization (ORGN) table. If the Job Number SP is set to "N" or is blank on the ORGN table, the JV will accept an entry without a job number regardless of what is coded on the Activity (ACTV) table.
REPT CATG	Inferred from Continuing Organization table (ORG3) if the organization code is coded on the Journal Voucher. Can be overridden with another valid code. The reporting category code must be valid on the Reporting Category (RPTG) table.
I/G FUND	Conditional. This field is required if planning for intragovernmental purchases or sales. The fund code of the seller agency in this case must be entered.
	Conditional. This field is required if planning for intragovernmental purchases or sales. The agency code of the

JOURNAL VOUCHERS

REF AGY	seller in this case must be referenced.
DEBIT AMOUNT	Required. Enter the debit amount for this transaction. Must be coded as an unsigned amount
BK CD	Conditional. The two character code assigned to the bank account.
CODE	Conditional. Enter the code assigned to the vendor or provider in this field. Required if the Vendor/Provider indicator is coded. This indicator is the first character of the vendor code and tells the system whether the code is a Vendor (V) or Provider (P).
VENDOR/ PROVIDER NAME	Inferred. The short of the vendor or provider defined by the vendor/provider code.
DESCRIPTION	Conditional. The first three characters of the description field will be protected and will display the Journal Voucher (JV) transaction e.g., "JV". This field is required only if original fund entries are coded. The user must enter "AUTO TRF JV", and then the remaining spaces may be used for description. The description is used for reporting purposes only, so up to 22 characters of notes about the journal voucher can be entered. (See the <i>ISIS Policies and Procedures</i> for more detail on this process).
CREDIT AMOUNT	Required. The credit amount of this transaction. The amount must be entered as an unsigned amount.
CASH	Optional. If the JV cash indicator is set to "Y" on the System Control Options (SOPT) table, then the "CASH" field must be coded "N" or "Y". "Y" must be coded on nominal accounts and must not be entered for balance sheet Cash account. If "Y" is coded, the "ACTUAL" receipts in the Appropriation (APPR) table, as well as "COLLECTED" amounts on the Agency Federal Aid (AGFA) and the Agency Project (AGPR) tables will be updated. If "N" is entered, the "ACCRUED" fields on AGFA and AGPR tables will be updated and no update will be made in the APPR table for actual receipts.

11.1.3 Alternate Journal Voucher (J1) Transaction Overview

JOURNAL VOUCHERS

The alternate Journal Voucher (J1) transaction provides separate header and line screens. Users input all header information on the first screen, and upon hitting the <Enter> key, will have the line only screen displayed for data entry. Successive line screens are displayed each time the <Enter> key is pressed until the user ends the document through one of the normal scheduling options.

The same coding instructions and field descriptions used for the standard GFS Journal Voucher (JV) transaction also apply to the alternate Journal Voucher (J1). **NOTE:** While the J1 is similar to the JV, it will be used for specific transactions and business events for which the JV will not be used. This transaction has the Accounting Period and BFY in the header, and cannot be used to cross fiscal years, unless two separate transactions are completed.

11.1.3.1 Alternate Journal Voucher (J1) Policies

The following policies apply specifically to the Alternate Journal Voucher (J1) transaction in ISIS:

- The Alternate Journal Voucher (J1) transaction will be used to make correcting entries that will require both OSRAP and State Treasurer's Office approval. It will be used to correct rejected interface suspense entries.
- The Alternate Journal Voucher (J1) transaction will be used to record the corrections and adjustment entries requiring the coding of balance sheet accounts.
- The Alternate Journal Voucher (J1) transaction will be used to record interfund transfers.
- If the Alternate Journal Voucher (J1) transaction is used to correct an entry involving a revenue budget organization tied to an original fund, all lines of the entries will be manually coded. The description field should be coded with the "AUTO TRF" inscription. (**NOTE:** For specific Original Fund/Final Fund coding instructions for the Alternate Journal Voucher (J1) transaction, see Section 11.1.3.3 below.)

11.1.3.2 Alternate Journal Voucher (J1) Procedures

Responsibility	Action
OSRAP, STO, Agency	Determines the need to make correcting entries or correct interface suspense entries.
	Prepares a Journal Voucher (J1) transaction by completing the Journal Voucher (J1) transaction, online in ISIS.
Agency	Submits a screen print copy of the J1 transaction together with supporting

JOURNAL VOUCHERS

documentation to OSRAP. (If Journal Voucher (J1) is prepared by OSRAP, the documents will be sent to the State Treasurer's Office (STO) for final approval. Conversely, if the Journal Voucher (J1) is prepared by the State Treasurer's Office, the documents will be sent to OSRAP for the final approval.

The screen print of the Alternate Journal Voucher (J1) Transaction Input Form (Header) is pictured below. For a description of each field, see the Standard GFS Journal Voucher Procedure, Section 11.1.2.1 in this manual.

Alternate Journal Voucher Input Form (J1)

```
FUNCTION: ..... DOCID: J1 .....

STATUS:                BATID: ... .. ORG: ....
H-              JOURNAL VOUCHER INPUT FORM
  JV DATE: .. .. . ACCTG PRD: .. . BUDGET FY: .. REVERSAL DATE: .. .
ACTION: .      BUDGET OVERRIDE IND: .      COMMENTS: .....
  DEBIT DOC TOTAL: ..... CREDIT DOC TOTAL: .....
  CALC DEBIT TOTAL:      CALC CREDIT TOTAL:
```

The screen print of the detail line section of the Alternate Journal Voucher (J1) transaction is pictured below.

Alternate Journal Voucher

```
FUNCTION: ..... DOCID: J1 .....

STATUS:                BATID: ... .. ORG: ....
AC      AGE      SUB APPR ACTI OBJ SUB BS
TP FND NCY ORG ORG UNIT VITY REV O/R ACCT
-----
  JOB      REPT I/G REF  DEBIT      BK      VENDOR / PROVIDER
  NUMBER   CATG FND AGY  AMOUNT     CD CODE  NAME
-----
      DESCRIPTION      CREDIT AMOUNT  CASH
-----
01- .. .. .
   .. .. .
02- .. .. .
   .. .. .
03- .. .. .
   .. .. .
04- .. .. .
   .. .. .
```

JOURNAL VOUCHERS ---

This screen is identical to the Journal Voucher (JV) screen but provides separate header and line screens to ease the entry of large documents. Users input all header information on the first screen, and upon pressing the enter key will have the line only screen displayed for data entry. Successive line screens are displayed each time the enter key is pressed until the user ends the document through one of the normal scheduling actions.

All general ledger entries created by a J1 document will have a transaction code of JV.

The fields and field descriptions for the J1 screen are identical to those on the Journal Voucher (JV) screen.

11.1.3.3 Original Fund/Final Fund Coding Instructions for the Alternate Journal Voucher (J1) Transaction

The following procedures define detail coding instructions involving Alternate Journal Voucher (J1) transactions tied to original funds.

1. For Original Fund: Cash Offset ("01") for Account Type = "31"

- The organization code must be entered.
- The Appropriation Unit must not be coded.
- The description coded must be the same as the description coded on the Revenue entry.
- The user must code the Original Fund (defined on the Continuing Organization (ORG3) table.
- The balance sheet account coded must be the same account coded on all Original Fund cash lines.

2. For Original Fund: Revenue Entry (Account Type = "31")

- The description coded must be the same as the description coded on the Cash Offset (Account type = "01").
- The revenue source must be the same as the revenue source coded on the revenue entry of the Final Fund.
- The revenue group of the revenue source coded must not equal "TR."
- The "CASH INDICATOR" must be set to "Y" (Yes).
- The appropriation unit will not be inferred from the Continuing Organization (ORG3) table. It must be **spaces**.
- The user must code the Original Fund (defined on the Continuing Organization (ORG3) table). It will not be inferred.
- The "REVENUE BUDGET CONTROL" indicator will be edited for updates as though it was set to "N" (No Control).

JOURNAL VOUCHERS

3. For Original Fund: Cash Offset ("01") for Account Type = "22"

- The organization must not be coded.
- The appropriation unit must not be coded.
- The description "AUTO TRF /J1" must be coded correctly on the line description.
- The user must code the Original Fund (defined on the ORG3 table).
- The balance sheet account coded must be the same account coded on all Original Fund Cash lines.

4. For Original Fund: Expense-Expenditure Entry (Account Type = "22")

- The description "AUTO TRF /J1" must be coded correctly on the line description.
- The object coded must be the "AUTOMATIC TRANSFERS OUT" account code defined on the System Special Accounts (SPEC) table. (Account = **T140**).
- The appropriation unit will not be inferred from the ORG3 table. It must be **spaces**.
- The user must code the Original Fund (defined on the ORG3 table). It will not be inferred.
- The "EXPENSE BUDGET CONTROL" option will be edited for updates as though it was set to "N" (No Control).

5. For Final Fund: Cash Offset ("01") for Account Type = "31"

- The organization must not be coded.
- The appropriation unit must not be coded.
- The description "AUTO TRF /J1" must be coded correctly on the line description.
- The user must code the fund (defined on the Organization (ORGN) table).
- The balance sheet account coded must be the same account coded on all Original Fund Cash lines.

6. For Final Fund: Revenue Entry (Account Type = "31")

- The description "AUTO TRF JV/J1" must be coded correctly on the line description.
- The revenue source must be the same as the revenue source coded on the revenue entry of the Final Fund.
- The revenue group of the revenue source coded must not equal "TR."
- The "CASH INDICATOR" must be set to "Y" (Yes).
- The user may code the Final Fund (defined on the Organization (ORGN) table). If no fund is coded, the final fund (from the ORGN table) will be inferred.

NOTE: If the organization coded has an original fund (defined on the Continuing Organization (ORG3) table), and the revenue source coded has a revenue group not equal to "TR," then a warning message will be issued to remind the user to code all of the original fund and final fund lines.

JOURNAL VOUCHERS

The table below summarizes the specific coding instructions for the Original Fund/Final Fund entries on the Alternate Journal Voucher (JV) transaction.

#	ACC TYPE	TRANS CODE	DOCUMENT NUMBER	FUND	ORGN	OBJT	RSRC	APPR UNIT	BS ACCT
1	01	JV	12345678901	Orig					Coded
2	31	JV	12345678901	Orig	Coded		Coded		
3	01	JV	12345678901	Orig					Coded
4	22	JV	12345678901	Orig	Coded	T140			
5	01	JV	12345678901	Final					Coded
6	31	JV	12345678901	Final	Coded		Coded	ORG3	

11.1.4 Fiscal Journal Voucher (J2) Transaction Overview

The Fiscal Journal Voucher (J2) transaction is similar to the alternate Journal Voucher (J1) except the J2 allows journal entries to cross state fiscal years. The Fiscal Journal Voucher is used for correcting revenues or expenditures, including payroll, between any (or all) of the following:

- Fiscal years
- Funds
- Agencies

The Fiscal Journal Voucher (J2) transaction fields and field descriptions are identical to the standard Journal Voucher (JV) screen, with a few exceptions. For example, the following fields are **not** entered on the J2 document:

- Intragovernmental Fund (I/G)
- Reference Agency
- Bank Code
- Vendor/Provider Code
- Vendor/Provider Name
- Cash Indicator.

The following fields are inferred on the J2 document:

- Appropriation Unit

JOURNAL VOUCHERS

- Fund
- Reporting Category.

NOTE: While the Fiscal Journal Voucher (J2) may be used in special scenarios, all general ledger entries created by a J2 document will have a transaction code of "JV."

11.1.4.1 Fiscal Journal Voucher (J2) Transaction Policies

The following policies apply specifically to the Fiscal Journal Voucher (J2) transaction in ISIS:

- The Fiscal Journal Voucher (J2) transaction should be designated to allow for the coding of only nominal accounts between fiscal years and with automatic cash offset entries generated by the system.
- The Fiscal Journal Voucher (J2) transaction will have automatic cash entries generated, but will not allow the coding of balance sheet accounts.
- The Fiscal Journal Voucher (J2) will be used for corrections to income not available.
- Fiscal Journal Voucher (J2) transactions which include payroll entries will be forwarded by OSRAP with supporting documentation to the Office of State Uniform Payroll (OSUP) for its approval. Once approved by OSUP, OSRAP will forward the J2 transaction to the State Treasurer's Office for final approval.

11.1.4.2 Fiscal Journal Voucher (J2) Transaction Procedures

The screen print of the Fiscal Journal (J2) Input Form transaction (header) is pictured below, and field descriptions follow.

Fiscal Journal Voucher Transaction (J2)

```
FUNCTION: ..... DOCID: J2   ... .....

STATUS:                BATID: ... ..   ORG: ....
H-                    FISCAL JOURNAL VOUCHER INPUT FORM
JV DATE: .. .. .
ACTION: .
      DEBIT DOC TOTAL: .....   CREDIT DOC TOTAL: .....
      CALC DEBIT TOTAL:          CALC CREDIT TOTAL:
```

JOURNAL VOUCHERS

The screen print of the Fiscal Journal Voucher (J2) transaction (detail line area) is pictured below, and field descriptions follow.

Fiscal Journal Voucher Transaction (J2)

```
FUNCTION: ..... DOCID: J2 .....
STATUS:          BATID: ... .. ORG: ....
H-             FISCAL JOURNAL VOUCHER INPUT FORM
JV DATE: .. .. .
ACTION: .
DEBIT DOC TOTAL: ..... CREDIT DOC TOTAL: .....
CALC DEBIT TOTAL:      CALC CREDIT TOTAL:
```

```
FUNCTION: ..... DOCID: J2 .....
STATUS:          BATID: ... .. ORG: ....

AC
TP  FND  AGY  SUB  OBJ  SUB
   ORGN ORG ACTV REV  O/R  APPR
-----
JOB  REPT  ACCTG
NUMBER CATG  PRD  BFY  DEBIT AMOUNT
-----
DESCRIPTION                      CREDIT AMOUNT
-----
01- .. .. .
.....
02- .. .. .
.....
03- .. .. .
.....
```

This document is similar to the alternate journal voucher (J1), except the J2 allows journal entries to cross state fiscal years. The Fiscal Journal Voucher is used for correcting revenues or expenditures between any (or all) of the following: fiscal years, funds, and agencies. It is also used for correcting payroll entries between fiscal years. The system creates automatic cash offsets for both revenue and expenditure transactions on this journal voucher and does not allow for the coding of balance sheet accounts.

JOURNAL VOUCHERS

All general ledger entries created by a J2 document will have a transaction code of JV.

COMMAND AREA	See Chapter 4, "Document Processing", in the <i>Online Features Guide</i> for an explanation of the command area fields.
JV DATE	Inferred. The current date entered for this document type on the Dates table (DATE).
ACTION	Optional. Optional. Blank defaults to "E" (original entry). Use "M" (modification) to reuse a J2 number or modify an existing J2 in the same accounting period.
COMMENTS	Optional, for reporting purposes only. Enter up to 12 characters of notes about this document.
DEBIT/CREDIT DOC TOTAL	Required. The debit sum must equal the credit sum, or the document will be rejected. See the <i>ISIS/GFS User Guide, Vol. II</i> for more notes concerning the validation of these totals.
CALC DEBIT/ CREDIT TOTAL	Do not code these fields. They are system computed totals.
AC TP	Required. Enter the appropriate account type that identifies the type of entry being recorded.
FND	Required. If an organization is coded, the fund is inferred from the Continuing Organization table (ORG3). This field must be coded for balance sheet entries as well as entries involving continuing appropriations for which organizations are not used. The fund must be valid on the Fund Master (FUND) Table.
AGY	Required. Enter the agency code that is applicable to the use of this J2 transaction. Must be valid on the Agency (AGCY) Master Table, and the Fund/Agency combination must be valid on the Fund/Agency (FAGY) Master Table.
ORGN	Required. Enter the Organization code that is applicable to the use of this J2 transaction. Must be valid on the Organization (ORGN) Master Table. For the J2 document, revenue budget organizations may be used only if the appropriation they are tied to has a State General Revenue Indicator of 'N' on the Appropriation Group Code Table (GRPC)

JOURNAL VOUCHERS

	Optional. Enter The Sub-organization code that is applicable to the use of this J2 transaction. Must be valid on the Sub-Organization (SORG) Master Table.
SUB ORG	
	Optional. The activity code that is applicable to the use of this Journal Voucher transaction. The activity code must be valid on the Activity (ACTV) Master table.
ACTV	
	Required. The revenue or object code that is applicable to the use of this journal voucher transaction. The revenue or object code must be valid on the Revenue Source (RSRC) Master table or the Object (OBJT) Master table.
OBJ REV	
	Optional. The sub-revenue or sub-object code that is applicable to the use of this journal voucher transaction.
SUB O/R	
	If the organization is coded, this field is inferred from the Continuing Organization table (ORG3). Users must code this field for continuing appropriations for which organizations are not used. The appropriation must be open and must be applicable to the budget fiscal year coded for the transaction. The appropriation unit code must be valid and active on the Appropriation Inquiry table (APPR).
APPR	
	Optional. Job number applicable to the use of this journal voucher transaction. This field is also used to record project number information if the journal voucher entry affects Capital Outlay projects. The J2 will infer the job number required flag (Job Number SP) from the Activity (ACTV) table if Job number SP is set to "A" on the Organization (ORGN) table. If the Job Number SP is set to "N" or is blank on the ORGN table, the J2 will accept an entry without a job number regardless of what is coded on the Activity (ACTV) table.
JOB NUMBER	
	Inferred from Continuing Organization table (ORG3) if the organization code is coded on the Journal Voucher. Can be overridden with another valid code. The reporting category code must be valid on the Reporting Category (RPTG) table.
REPT CATG	
	Required. Recorded at the line level. Enter the accounting period associated with this Journal Voucher transaction. The accounting period must be open, and it cannot be in the future. Use the <u>Fiscal</u> month and Year (e.g. October 1996 would be "04 96").
ACCTG PRD	

JOURNAL VOUCHERS

	Required. Recorded at the line level. Enter the desired fiscal year (it must be open). Future budget fiscal years are not allowed.
BFY	Required. Enter the debit amount for this transaction. Must be coded as an unsigned amount
DEBIT AMOUNT	Optional. The first three characters of the description field will be protected and will display the transaction code (J2). Exception: If original fund entries are required, code "AUTO TRF" followed by "JV", and then the remaining spaces used for description. The description is used for reporting purposes only, so up to 22 characters of notes about the journal voucher can be entered.
DESCRIPTION	
	Required. The credit amount of this transaction. The amount must be entered as an unsigned amount.
CREDIT AMOUNT	

11.1.5 Special Revenue Voucher (J3) Transaction Overview

The Special Revenue Voucher (J3) transaction is similar to the Fiscal Journal Voucher (J2) in that it allows journal entries to cross state fiscal years, and has automatic cash offset. Unlike the J2, however, the Special Revenue Voucher may only record journal entries for revenue accounts with a TR group (account type is restricted to "31"). In addition, the budget controls, which are overridden for the J2 document, **are** applied to the J3 document. The Special Revenue Voucher (J3) is used for transfers of cash between funds and/or fiscal years.

The fields and field descriptions for the Special Journal Voucher (J3) screen are identical to those of the standard GFS Journal Voucher (JV) screen, with the following exceptions: the "Budget Override Indicator" always defaults to "N" for the J3 document. The "Account Type" is always set to "31" for the Special Revenue Voucher (J3). Objects are not allowed on the J3 document. Revenue sources must belong to the revenue source group "TR." Revenue sources on the J3 should not be in the revenue source category for lines of credit.

The following fields are not entered on the J3 document:

- Intragovernmental Fund (I/G)
- Reference Agency

JOURNAL VOUCHERS

- Bank Code
- Vendor/Provider Code
- Vendor/Provider Name
- Cash Indicator.

The following fields are inferred on the J3 document:

- Appropriation Unit
- Fund
- Balance Sheet Account
- Activity
- Reporting Category.

NOTE: While the Special Revenue Voucher (J3) may be used in special scenarios, all general ledger entries created by a J3 document will have a transaction code of "**JV**."

JOURNAL VOUCHERS

11.1.5.1 Special Revenue Voucher (J3) Transaction Procedures

The screen print of the Special Revenue Voucher (J3) Input Form transaction (Header area) is pictured below, followed by the screen print of the detail line area.

Special Revenue Voucher Transaction (J3)

FUNCTION:		DOCID: J3	
STATUS:		BATID:	
H-		SPECIAL REVENUE VOUCHER INPUT FORM	
JV DATE:		REVERSAL DATE:	
ACTION: .		COMMENTS:	
DEBIT DOC TOTAL:		CREDIT DOC TOTAL:	
CALC DEBIT TOTAL:		CALC CREDIT TOTAL:	

The screen print of the Special Revenue Voucher (J3) transaction (detail line area) is pictured below, and field descriptions follow.

FUNCTION:		DOCID: J3	
STATUS:		BATID:	
SUB APPR		REPT ACCTG	
FND AGY ORGN	ORG UNIT ACTV REV	SUB REV	CATG PRD
DEBIT AMOUNT			
JOB NO		DESCRIPTION	
BFY		CREDIT AMOUNT	
01-		
02-		
03-		
04-		
05-		
06-		
07-		

The screen field descriptions of the Special Revenue Voucher (J3) transaction are as follows.

This document is similar to the Fiscal Journal Voucher (J2), in that it allows journal entries to cross state fiscal years. Unlike the J2, however, the special revenue voucher may only record journal entries for revenue accounts (account type is restricted to '31'). Furthermore, the budget controls, which are

JOURNAL VOUCHERS

overridden for the J2 document, *are* applied to the J3. The J3 is used for transfers of cash between funds and/or fiscal years.

All general ledger entries created by a J3 document will have a transaction code of JV.

COMMAND AREA	See Chapter 4, "Document Processing", in the <i>Online Features Guide</i> for an explanation of the command area fields.
JV DATE	Inferred. The current date entered for this document type on the Dates table (DATE).
REVERSAL DATE	Optional. Code only if this JV is to be automatically reversed. Code the date on which the reversal should take place, in MMDDYY format. When this date is coded, the JV document number must have "E" as its last character.
ACTION	Optional. Blank defaults to "E" (original entry). Use "M" (modification) to reuse a J3 number or modify an existing J3 in the same accounting period.
COMMENTS	Optional, for reporting purposes only. Enter up to 12 characters of notes about this document.
DEBIT/CREDIT DOC TOTAL	Required. The debit sum must equal the credit sum, or the document will be rejected. See the <i>ISIS/GFS User Guide, Vol. II</i> for more notes concerning the validation of these totals. Do not code these fields. They are system computed totals.
CALC DEBIT/ CREDIT TOTAL	
FND	Required. If an organization is coded, the fund is inferred from the Continuing Organization table (ORG3). This field must be coded for balance sheet entries as well as entries involving continuing appropriations for which organizations are not used. The fund must be valid on the Fund Master (FUND) Table.
AGY	Required for nominal account entries, but is optional for balance sheet entries. Enter the agency code that is applicable to the use of this J3 transaction. Must be valid on the Agency (AGCY) Master Table, and the Fund/Agency combination

JOURNAL VOUCHERS

must be valid on the Fund/Agency (FAGY) Master Table.

ORGN

Required for nominal account entries, but is optional for balance sheet entries. Enter the Organization code that is applicable to the use of this J3 transaction. Must be valid on the Organization (ORGN) Master Table. For the J3 document, revenue budget organizations may be used only if the appropriation they are tied to has a State General Revenue Indicator of 'N' on the Appropriation Group Code Table (GRPC). Furthermore, the organization (if entered) must have organization type "1" (revenue collection center).

SUB ORG

Optional. Enter The Sub-organization code that is applicable to the use of this J3 transaction. Must be valid on the Sub-Organization (SORG) Master Table.

APPR UNIT

If the organization is coded, this field is inferred from the Continuing Organization table (ORG3). Users must code this field for continuing appropriations for which organizations are not used. The appropriation must be open and must be applicable to the budget fiscal year coded for the transaction.

ACTV

Optional. The activity code that is applicable to the use of this Journal Voucher transaction. The activity code must be valid on the Activity (ACTV) Master table.

REV

Required. The revenue source that is applicable to the use of this journal voucher transaction. The code must be valid on the Revenue Source (RSRC) Master table. The revenue source coded can not be the reserved Lines of Credit revenue source on the System Special Accounts Table (SPEC).

SUB REV

Optional. The sub-revenue code that is applicable to the use of this journal voucher transaction.

REPT CATG

Inferred from Continuing Organization table (ORG3) if the organization code is coded on the Journal Voucher. Can be overridden with another valid code. The reporting category code must be valid on the Reporting Category (RPTG) table.

ACCTG PRD

Required. Recorded at the line level. Enter the accounting period associated with this Journal Voucher transaction. The accounting period must be open, and it cannot be in the future. Use the Fiscal month and Year (e.g. October 1996 would be

JOURNAL VOUCHERS

"04 96").

DEBIT AMOUNT	Required. Enter the debit amount for this transaction. Must be coded as an unsigned amount
JOB NUMBER	Optional. Job number applicable to the use of this journal voucher transaction. This field is also used to record project number information if the journal voucher entry affects Capital Outlay projects. The J3 will infer the job number required flag (Job Number SP) from the Activity (ACTV) table if Job number SP is set to "A" on the Organization (ORGN) table. If the Job Number SP is set to "N" or is blank on the ORGN table, the J3 will accept an entry without a job number regardless of what is coded on the Activity (ACTV) table.
DESCRIPTION	Optional. The first three characters of the description field will be protected and will display the transaction code (J3). Exception: If original fund entries are required, code "AUTO TRF" followed by "JV", and then the remaining spaces used for description. The description is used for reporting purposes only, so up to 22 characters of notes about the journal voucher can be entered.
BUDGET FY	Required. Recorded at the line level. Enter the desired fiscal year (it must be open). Future budget fiscal years are not allowed.
CREDIT AMOUNT	Required. The credit amount of this transaction. The amount must be entered as an unsigned amount.

11.1.6 Recurring Journal Vouchers (REJV) Table Overview

GFS generates journal vouchers (JV) on a future date or on a monthly, bi-monthly, or quarterly basis for all journal vouchers that are set up on the Recurring Journal Voucher (REJV) table. The Recurring Journal Voucher (REJV) table provides information that the GFS system uses to automatically create JV transactions on a regular basis.

The REJV table entry screen is similar to the Journal Voucher (Transaction) Entry Screen, with both a header and line section. In the GFS system, however, each REJV table entry contains both the header and line information on each line. Once header information is entered on the table, it may not be modified, although line information in the table may be modified. Both header and line information may be modified after the journal voucher is on the Document Suspense File (SUSF) if it has not yet been processed by a nightly run.

When a journal voucher line is entered on the REJV table, the amount fields may be left blank. If both the Debit and Credit amount for a line are left blank, the system enters the words "****FILL IN****" when the transaction is placed on the Document Suspense File. When these recurring journal vouchers are posted to the Document Suspense File each month, the user must enter the correct amounts before the journal voucher is processed.

Once the end date entered on the REJV table passes, the system deletes the recurring journal voucher table entry and does not generate any future transactions.

11.1.6.1 Recurring Journal Voucher (REJV) Table Policies

The following policies apply when establishing recurring journal vouchers in GFS:

- Agencies requesting recurring journal vouchers must complete the **"Recurring Journal Voucher Set-Up Request Form"** and submit it to OSRAP for approval.
- Upon approval, OSRAP will update the Recurring Journal Voucher (REJV) table establishing the agency's recurring journal voucher. Recurring journal vouchers will post according to the parameters established during the REJV table update, and will be valid for only current fiscal entries.

JOURNAL VOUCHERS _____

11.1.6.2 Recurring Journal Voucher (REJV) Table Procedures

The screen print of the Recurring Journal Voucher (REJV) table is pictured below, and field descriptions follow.

Recurring Journal Voucher Table (REJV)

ACTION: . TABLEID: REJV USERID:														
RECURRING JV TABLE														
KEY IS JV NUMBER, LINE NUMBER														
JV NUMBER:					SUBMIT AGENCY: ...					FREQ TYPE: .				
ENTRY START DATE:					ENTRY END DATE:					LATEST DATE:				
LI	AC	AGE	SUB	APPR	ACTI	OBJ	SUB	BS	JOB	REPT	I/G	REF		
NO	TP	FND	NCY	ORG	ORG	UNIT	VITY	REV	O/R	ACCT	NUMBER	CATG	FND	AGY

BK	----- VENDOR / PROVIDER -----													
CD	IND	CODE	NAME		DESCRIPTION									
										DEBIT AMOUNT		CREDIT AMOUNT		

01-													
													
02-													
													
													

The Recurring Journal Voucher (REJV) table field descriptions are as follows.

The Recurring Journal Voucher (REJV) table provides information that the system uses to automatically create JV transactions on a regular basis. For example, you may enter data in this table representing a particular month-end adjustment and the system will create JV transactions using this data every accounting period.

The screen is set up to look like a JV document, with "header" and "line" information. (Physically, each "line" exists in the table as a separate entry, and the "header" information is repeated on each line.) The "header" information cannot be changed after it has been added to the table. The system generates JV documents that correspond to this header/line format. Header information can be changed in the Document Suspense File before the document is accepted.

JOURNAL

JOURNAL VOUCHERS

VOUCHER

(JV) NUMBER

Required. Enter an alphanumeric identifier for this JV document. This is a key to the Recurring JV table and must, therefore, be unique. It will become the first nine digits of the document number on the generated documents. The last two digits will be added when the JV is generated. They will be the month from the "TO-DATE" parameter.

SUBMIT AGENCY

Required. Enter the code that you want to have as the agency in the document ID of the generated document. This agency must be valid on the Agency Master table for the entry start date's year.

FREQUENCY

TYPE

Required. This field describes how often the document should be generated and added to the Document Suspense File (SUSF). Valid codes are:

F - One-time future document. The document will be generated once, on or after the entry's start date.

M - Monthly. The document will be generated once a month, starting on or after the entry start date, and ending on the entry end date.

B - Bimonthly. The document will be generated once every two months, between the starting and ending dates.

Q - Quarterly. The document will be generated once a quarter, between the starting and ending dates.

ENTRY START

DATE

Required. Enter in "MMDDYY" format the calendar date on which documents should *start* being generated.

ENTRY END

DATE

Required when frequency type is "M," "B," or "Q." This field must be left blank when frequency type is "F." Enter in "MMDDYY" format the calendar date on which documents should *cease* being generated.

LATEST DATE

This field must be left blank. The system will update this field with the last date on which a document was generated. When changing a record (ACTION = "C"), you must space out the entry (with the space bar) in this field.

LINE NUMBER

Required. Enter a unique number to identify each line in the document.

JOURNAL VOUCHERS

Two digits must be entered (i.e., enter "01," not "1").

ACCOUNT TYPE Required. Enter the valid account type for this JV line.

Accounting Distribution: All accounting distribution codes must be valid in the corresponding master tables for the entry start year.

No budget checks are made and no coding options are checked at this time.

FUND Required. Must be valid in the Fund Master (FUND) table.

AGENCY Optional. If coded, the fund/agency combination must be valid.

ORGANIZATION Optional. If coded, agency/organization combination must be valid.

SUB-ORG Optional. If coded, sub-organization must be valid within organization.

APPROPRIATION
UNIT Optional.

ACTIVITY Optional.

OBJECT/REVENUE
SOURCE A valid object code is required if account type is "22," "23," or "24." A valid revenue source code is required if account type is "31." Otherwise, this field must be **blank**.

SUB-O/R Optional.

BALANCE SHEET
ACCOUNT Optional. If coded, the balance sheet account must be valid.

JOB NUMBER Optional.

REPORTING
CATEGORY Optional. If coded, reporting category must be valid within agency.

I/G REF FUND/
AGY Optional. If either intragovernmental (I/G) fund or agency is coded, both must be coded, and they must be a valid fund/agency combination.

BANK CODE Optional. Enter a valid bank code, if desired (for cash entries only).

JOURNAL VOUCHERS

VENDOR/
PROVIDER
INDICATOR

Must be coded if a vendor or provider code is used in the next field.
Valid values are: "V" (vendor) or "P" (provider).

VENDOR/
PROVIDER CODE

Optional. If coded, vendor code must be valid on the Vendor (VEND) table and provider code must be valid on the Provider (PROV) table.

VENDOR/
PROVIDER NAME

Optional. Vendor name is inferred from the vendor code on the Vendor table, if coded. Provider name is inferred from the provider code on the Provider table, if coded.

DESCRIPTION

Optional. For reporting purposes only.

DEBIT AMOUNT/
CREDIT AMOUNT

Optional. Only one of these amounts may be coded per line. If coded, amount must be numeric with an optional decimal point. Two digits must be coded for cents. For example, \$25.00 may be coded as "25.00" or "2500." If both amount fields are left blank, the system will supply the words "FILL-IN" in both fields.

11.2 Journal Vouchers (J4, J5, J6) Overview

The following additional journal vouchers will be entered by agencies and do not have to be approved by OSRAP and the STO:

- J4 Interagency Journal Voucher** - Used for interagency billing and payments.
- J5 Interface Journal Voucher** - Used to record interface transactions between ISIS and other systems.
- J6 Agency Journal Voucher** - This transaction will be used to correct both revenues and expenditures within a single agency. It will be used to reclassify revenues between funds, appropriations, revenue budget organizations, and/or revenue sources, within the same fiscal year and to move expenditures between appropriations, appropriated programs, and/or expenditure objects. Any changes to expenditure account coding must be within the same fund, and all entries must balance. Budget must be available before the transaction is accepted. The J6 transaction will also be used to correct payroll entries written for the same fiscal year.

11.2.1 Journal Vouchers J4, J5, and J6 Policies

The following policies apply to the J4, J5, and J6 Journal Vouchers:

- The Interagency Journal Voucher (J4) will be used by agencies to process payments when the buyer and seller agencies do not have a prior approved contract or agreement. The seller agency will initiate the Interagency Journal Voucher (J4), and approve the transaction lines that it has security access to.
- The Interface Journal Voucher (J5) will only be entered by interfaces from agency subsystems with zero-based accounts. No approval is required for this document. It cannot be entered through the online system. Before an agency interface can create the Interface Journal Voucher, the agency must get approval from OSRAP for the interface, from STO for the associated bank account, and notify OSIS. (See Section 18.1.1 of the manual for Interface policies.)
- The Agency Journal Voucher (J6) will be available to agencies to correct coding errors without approval from OSRAP or STO.

11.2.2 Interagency Journal Voucher (J4) Transaction Overview

The Interagency Journal Voucher (Type J4) transaction will be used by agencies to process interagency payments (interagency billing) when the buyer and seller do not have a prior approved contract or agreement. The seller agency will initiate the J4, and approve the transaction lines it has security access to. The buyer agency will complete the document, approve the transaction lines it has security access to, and process the J4 transaction in the ISIS system.

11.2.2.1 Interagency Journal Voucher (J4) Transactions Procedures

Payments to Other State Agencies When Approved Contract Does Not Exist:

Responsibility	Action
Seller Agency Preparer	Communicates with the buyer agency before the J4 is initiated to notify the buyer agency that the J4 is being prepared. The buyer agency should be given enough lead time to warrant the appropriate cash to cover the expenditures it is being billed for.
	Initiates the J4 transaction in ISIS to record a sale of goods or services to another state agency.
	If the transaction is to be recorded against the 13th accounting period (July 1 through August 14), the seller agency enters the accounting period as "13" and the prior budget fiscal year.
	Enters the debit/credit total of the seller transaction lines. Enters the seller's revenue coding and at least one line of buyer expenditure coding.
Seller Agency Approver	Approves the seller transaction lines of the J4 document.
	Places the J4 document on "HOLD" waiting for buyer completion.
Agency (Buyer)	Reviews the Document Suspense File (SUSF) to locate J4 transactions on "Hold" with the buyer agency number as part of the document number.
	Enters the actual delivery date.
	Corrects (adds, changes, or deletes) the buyer expenditure line(s), as appropriate. If the accounting period is "13," the actual delivery date must be June 30 or prior.

JOURNAL VOUCHERS

Enters the debit/credit total of the buyer transaction lines.

Buyer Agency

Approver

Applies approval to the buyer transaction lines by entering "Y" (approval) or "N" (disapproval).

Processes the J4 in the system upon completion of the document.

The screen print of the Interagency Journal Voucher (J4) transaction is pictured below, followed by field descriptions.

Inter-Agency Journal Voucher Transaction (J4)

FUNCTION:		DOCID: J4									
STATUS:		BATID:					ORG:				
H-		INTER-AGENCY JOURNAL VOUCHER INPUT FORM									
J4 DATE:		ACCT PRD:			BUDGET FY: ..			DELIVERY DATE:			
ACTION: .		COMMENTS:									
DEBIT DOC TOTAL:					CREDIT DOC TOTAL:						
CALC DEBIT TOTAL:					CALC CREDIT TOTAL:						
AC	AGE	SUB	APPR	ACTI	OBJ/	SUB	REPT				
TP	FND	NCY	ORGN	ORG	UNIT	VITY	REV	O/R	CATG	DEBIT AMOUNT	CREDIT AMOUNT

JOB NO		DESCRIPTION				APPROVAL		USERID	APRV	DATE	

01-											
.....											
02-											
.....											
03-											
.....											
04-											
.....											

The Interagency Journal Voucher (J4) transaction field descriptions are as follows.

This document records inter-agency transfers with the requirement that both the seller and buyer approve inter-agency payments. This document is used when there is no pre-approved agreement. If the J4 is to be coded, the selling agency will initiate the journal voucher and approve the transaction lines it has security access to. The buying agency will then complete the document, approve the transaction lines it has access to and process the document in the system.

To help buying agencies find the J4 documents they are responsible for approving, the transaction number for the J4 must begin with the buyer agency's three character agency code. The seller agency is responsible for assigning the correct document number (with the buyer's agency) at the time the J4 document is created.

JOURNAL VOUCHERS

All general ledger entries created by a J4 document will have a transaction code of JV.

COMMAND AREA	See Chapter 4, "Document Processing", in the <i>Online Features Guide</i> for an explanation of the command area fields.
DOCID	Required. Unique ID which identifies an input document and is comprised of three parts: Document Type (2 characters) should be "J4", Agency Code (3 characters) should be <u>seller</u> agency number, and Document Number (11 characters). The first 3 characters of the Document Number must be the <u>buyer</u> agency number.
J4 DATE	Inferred. System infers the current date for the J4 document on the Dates (DATE) table.
ACCT PRD	Optional. The accounting period associated with these transaction lines. If left blank, the transactions on this document are recorded in the accounting period inferred from the J4 date.
BUDGET FY	Optional. The budget fiscal year associated with these transaction lines. If left blank, the transactions on this document apply to the fiscal year inferred from the J4 date.
DELIVERY DATE	Required. Code the date goods were received or services rendered. Must be prior to or equal to system date. If the transaction applies to accounting period 13, this date must be 06/30 or earlier.
ACTION	Optional. Blank defaults to "E" (original entry). Use "M" (modification) to reuse a J4 number or modify an existing J4 in the same accounting period.
COMMENTS	Optional. For reporting purposes only. Enter notes about this document.
DEBIT/CREDIT DOC TOTAL	Required. The totals of all debit and credit lines on the document.
CALC DEBIT/ CREDIT TOTAL	Calculated. System-computed totals of all debit and credit lines on the document. Must match user-entered totals.

JOURNAL VOUCHERS

ACCOUNT TYPE	Required. Only two account types are allowed on the J4 document: "31" for revenue to the selling agency and "22" for expenditures to the buying agency.
FND	Inferred. The fund receiving the revenue or expenditure. The fund is inferred from the Continuing Organization table (ORG3) by the agency and organization.
AGENCY	Required. The agency receiving the revenue or expenditure. Must be valid on the Agency (AGCY) table.
ORGN	Required. The organization receiving the revenue or expenditure. Must be valid on the Organization (ORGN) table and must have organization type "1" for revenue lines or type "2" for expenditure lines.
SUB ORGN	Optional. If desired, code a sub-organization to further classify the record. Must be valid on the Sub-Organization (SORG) table.
APPR UNIT	Inferred. The appropriation unit receiving the revenue or expenditure. Inferred from the Continuing Organization table by the agency and organization. The appropriation unit code must be valid and active on the Appropriation Inquiry table (APPR).
ACTIVITY	Optional. The activity that classifies the revenue or expenditure. Can be inferred from the Organization. If coded, must be valid on Activity (ACTV) table.
OBJ/REV	Required. Record the seller revenue source or buyer expenditure object. Codes must be valid on the Revenue Source (RSRC) or Object (OJBT) table.
SUB O/R	Optional. Enter sub-revenue source code or sub-object code to further classify the transaction. For reporting purposes only.
REPT CAT	Optional. The reporting category that classifies the revenue or expenditure. Default reporting category for the organization is inferred, but another code may be used. If coded, must be valid on the Reporting Category (RPTG) table. Required. Must be coded as an unsigned amount.

JOURNAL VOUCHERS

DEBIT AMOUNT	Required. Must be coded as an unsigned amount.
CREDIT AMOUNT	Optional. The Capital Outlay project receiving the revenue or expenditure. Must be valid on the Agency Project (AGPR) table.
JOB NO	
DESCRIPTION	Optional. The first three characters of the description field will be protected and will display the transaction code (J4). Exception: If original fund entries are required, code "AUTO TRF" followed by "JV", and then the remaining spaces used for description. The description is used for reporting purposes only, so up to 22 characters of notes about the journal voucher can be entered.
APPROVAL	Required. Records the approval by the buyer (for expenditure lines) or seller (for revenue lines). Must be "N" (No) or "Y" (Yes); cannot be spaces.
USERID	Protected. Defaults to the ID of the user approving the transaction line when the approval indicator is set to "Y".
APRV DATE	Protected. Defaults to the system date when the approval indicator is set to "Y".

11.2.3 Interface Journal Voucher (J5) Transaction Overview

The Interface Journal Voucher (J5) transaction is used to record interface transactions between GFS and other systems. The J5 document is created only as a result of interface processing. It will be created by offline interfaces through a sequential file. Once created, J5 transactions perform like all other documents in GFS. If a J5 document fails edits, it should be corrected manually online and reprocessed. Payroll interface J5 documents are distinguished by the first character of their document number, which will be "P." **NOTE:** All general ledger entries created by a J5 document will have a transaction code of "JV."

11.2.3.1 Interface Journal Voucher (J5) Transaction Policies

- The Interface Journal Voucher (J5) transactions affecting revenues should be restricted to revenue organizations tied to final funds only.
- The Interface Journal Voucher (J5) transaction will be used to record interface transactions between GFS and other systems.
- Payroll transactions entered on the Interface Journal Voucher (J5) transaction will never suspend.
- Rejected payroll transactions will be corrected online and approvals will be applied online.
- Payroll transactions on the Interface Journal Voucher (J5) transaction will not check for cash and will, therefore, not reject due to cash shortage.
- Revenues can be coded on the Interface Journal Voucher (J5) transaction. However, if the revenue organization is tied to an original fund, the J5 cannot be used. Nonetheless, the whole tape should not reject, but "suspend," and be corrected with a GFS Journal Voucher (J1) transaction.
- The Department of Public Safety will not use the Interface Journal Voucher (J5) transaction to interface payment transactions for refunds and settlements. These automated disbursements will be recorded on Manual Warrant (MW) transactions in the interface. The Manual Warrant (MW) transactions will be pre-approved and will, therefore, not require the State Treasurer's approval.

11.2.3.2 Interface Journal Voucher (J5) Transaction Procedures

The screen print of the Interface Journal Voucher (J5) transaction is pictured below, and field descriptions follow.

Interface Journal Voucher Input Form (J5)

FUNCTION:		DOCID: J5	
STATUS:		BATID: ORG:	
H- INTERFACE JOURNAL VOUCHER INPUT FORM			
J5 DATE:		ACCTG PRD: BUDGET FY: REVERSAL DATE:	
ACTION:		BUDGET OVERRIDE IND: COMMENTS:	
DEBIT DOC TOTAL:		CREDIT DOC TOTAL:	
CALC DEBIT TOTAL:		CALC CREDIT TOTAL:	
AC SUB APPR ACTI OBJ SUB BS			
TP FND AGY ORG ORG UNIT VITY REV O/R ACCT			

JOB REPT I/G REF		DEBIT BK	
NUMBER CATG FND AGY		AMOUNT CD CODE	
		VENDOR / PROVIDER	
		NAME	

DESCRIPTION		CREDIT AMOUNT CASH	

01-			
.			
.			
.			
02-			
.			
.			
.			

The field descriptions of the Interface Journal Voucher (J5) transaction are as follows.

The J5 document is created only as a result of interface processing. It will be created by offline interfaces through a sequential file. Once created, J5 transactions perform like all other documents in GFS. If a J5 document fails edits, it should be corrected manually and reprocessed. Payroll interface J5 documents are distinguished by the first character of their document number, which will be "P".

All general ledger entries created by a J5 document will have a transaction code of JV.

COMMAND AREA

See Chapter 4, "Document Processing", in the *Online Features Guide* for an explanation of the command area fields.

J5 DATE

Inferred. The current date entered for this document type on the Dates table (DATE).

JOURNAL VOUCHERS

ACCTG PRD	Optional. The accounting period associated with this transaction. If left blank, the accounting period is inferred from the J5 date.
BUDGET FY	<p>Optional. The budget fiscal year associated with this transaction. If left blank, the budget fiscal year is inferred from the journal voucher date.</p> <p>The transactions may be recorded in a prior fiscal year that is closed if funds are appropriated within that year and the appropriation will not expire until a following fiscal year.</p>
REVERSAL DATE	<p>Optional. The date on which the reversal should take place. Code only if this J5 is to be automatically reversed.</p> <p>If a reversal date is coded, the J5 document number must have "E" as its last character.</p>
ACTION	Optional. Blank defaults to "E" (original entry). Use "M" (modification) to reuse a J5 number or modify an existing J5 in the same accounting period.
BUDGET OVERRIDE IND	Optional. Enter "Y" or "N" (see the <i>ISIS/GFS User Guide, Vol. II</i> for a detailed explanation). Defaults to "N" if left blank. Allows Journal Voucher to override spending/revenue controls if set to "Y". Users must enter the "Y" in this field. This edit will always be applied to update the Appropriation by Object Category Table (APCT) table, even though the budget on APCT was exceeded.
COMMENTS	Optional, for reporting purposes only. Enter up to 12 characters of notes about this document.
DEBIT/CREDIT DOC TOTAL	Required. The total of debit lines and credit lines entered on the document.
CALC DEBIT/ CREDIT TOTAL	Calculated. The system-computed total of debit lines and credit lines. Totals must match user-entered debit and credit totals.
AC TP	Required. Enter the appropriate account type that identifies the type of entry being recorded.

JOURNAL VOUCHERS

FND	Required. The fund impacted by the voucher line. If an organization is coded, the fund is inferred from the Continuing Organization table (ORG3) by the agency and organization. This field must be coded for balance sheet entries as well as entries involving continuing appropriations for which organizations are not used. The fund must be valid on the Fund Master (FUND) Table.
AGY	Required for nominal account entries, but is optional for balance sheet entries. Enter the agency code that is applicable to the use of this J5 transaction. Must be valid on the Agency (AGCY) Master Table, and the Fund/Agency combination must be valid on the Fund/Agency (FAGY) Master Table.
ORG	Required for nominal account entries, but is optional for balance sheet entries. Enter the Organization code that is applicable to the use of this J5 transaction. Must be valid on the Organization (ORGN) Master Table, and must have organization type "1" for revenue lines or type "2" for expenditure lines. If the J5 line records revenue, the organization cannot have an original fund.
SUB ORG	Optional. Enter The Sub-organization code that is applicable to the use of this J5 transaction. Must be valid on the Sub-Organization (SORG) Master Table.
APPR UNIT	If the organization is coded, this field is inferred from the Continuing Organization table (ORG3) by the agency and organization. Users must code this field for continuing appropriations for which organizations are not used. The appropriation unit code must be valid and active on the Appropriation Inquiry table (APPR).
ACTIVITY	Optional. The activity code that is applicable to the use of this Journal Voucher transaction. The activity code must be valid on the Activity (ACTV) Master table.
OBJ REV	Required. The revenue source or object code that is applicable to the use of this J5 transaction. The code used must be valid on the Revenue Source (RSRC) Master table or the Object (OBJT) Master table.
SUB O/R	Optional. The sub-revenue or sub-object code that is applicable to the use of this journal voucher transaction.

JOURNAL VOUCHERS

BS ACCT	Required. The balance sheet account code that is applicable to the use of this journal voucher transaction. The balance sheet account code must be valid on the Balance Sheet (BACC) account table and cannot be a cash account (the CASH indicator on BACC must be "N").
JOB NUMBER	Optional. The project number applicable to the use of this journal voucher transaction. Required only if the journal voucher entry affects Capital Outlay projects. The Agency/project number combination must be valid on the Agency Project Inquiry table (AGPR).
REPT CATG	Optional. The reporting category code applicable to the line activity. Inferred from Continuing Organization table (ORG3) if the organization code is entered, although it can be overridden with another code. The reporting category must be valid on the Reporting Category (RPTG) table.
I/G FND	Conditional. This field is required if planning for intragovernmental purchases or sales. In this case, the fund code of the seller agency must be entered.
REF AGY	Conditional. This field is required if planning for intragovernmental purchases or sales. In this case, the agency code of the seller must be referenced.
DEBIT AMOUNT	Required. Enter the debit amount for this transaction. Must be coded as an unsigned amount
BK CD	Conditional. The two character code assigned to the bank account. Required if a cash account is coded in the BS ACCT field.
CODE	Conditional. Enter the code assigned to the vendor or provider in this field. Required if the Vendor/Provider indicator is coded. This indicator is the first character of the vendor code and tells the system whether the code is a Vendor (V) or Provider (P).
VENDOR / PROVIDER NAME	Inferred. The name of the vendor or provider defined by the vendor/provider code.
DESCRIPTION	The first three characters of the description field will be

protected and will display the transaction code (J5). The description is used for reporting purposes only, so up to 22 characters of notes about the journal voucher can be entered.

CREDIT AMOUNT

Required. The credit amount of this transaction. The amount must be entered as an unsigned amount.

CASH

Optional. If the JV cash indicator is set to "Y" on the System Control Options (SOPT) table, then the "CASH" field must be coded "N" or "Y". "Y" must be coded on nominal accounts and must not be entered for balance sheet Cash account. If "Y" is coded, the "ACTUAL" receipts in the Appropriation (APPR) table, as well as "COLLECTED" amounts on the Agency Federal Aid (AGFA) and the Agency Project (AGPR) tables will be updated. If "N" is entered, the "ACCRUED" fields on AGFA and AGPR tables will be updated and no update will be made in the APPR table for actual receipts.

11.2.4 Agency Journal Voucher (J6) Transaction Overview

The Agency Journal Voucher (J6) transaction will be used to correct both revenues and expenditures . It will be used to reclassify revenues between funds, appropriations, revenue budget organizations, and/or revenue sources, and to move expenditures between appropriations, appropriated programs, and/or expenditure objects. The system creates automatic cash offsets for revenue transactions on this Agency Journal Voucher (J6) transaction, and does not allow for the coding of balance sheet accounts. Any changes to account coding must balance. Budget must be available before the J6 transaction is accepted for expenditures between appropriations or object category if full budget control is on. This transaction cannot be used to cross fiscal years. **NOTE:** All general ledger entries created by a J6 document will have a transaction code of "JV."

11.2.4.1 Agency Journal Voucher (J6) Transaction Policies

The following policies apply specifically to the Agency Journal Voucher (J6) transaction in ISIS:

- The Agency Journal Voucher (J6) transaction will not generate cash offsets when account type "22" expenditure entries are corrected using this transaction.

JOURNAL VOUCHERS

- For revenue entries (account type "31"), the system will generate automatic cash offsets.

11.2.4.2 Agency Journal Voucher (J6) Transaction Procedures

The screen print of the Agency Journal Voucher (J6) transaction is pictured below, and field descriptions follow.

Agency Journal Voucher Input Form (J6)

```
FUNCTION: ..... DOCID: J6 .....

STATUS:
H-      BATID: ... .. ORG: ....
      AGENCY JOURNAL VOUCHER INPUT FORM
      J6 DATE: . . . . ACCT PRD: .. BUDGET FY: ..
      ACTION: .          COMMENTS: .....
      DEBIT DOC TOTAL: ..... CREDIT DOC TOTAL: .....
      CALC DEBIT TOTAL: ..... CALC CREDIT TOTAL: .....
      AC      AGE      SUB APPR ACTI OBJ/ SUB REPT
      TP FND NCY ORGN ORG UNIT VITY REV  O/R CATG  DEBIT AMOUNT  CREDIT AMOUNT
      -----
      JOB NO      DESCRIPTION      CODE      VENDOR/PROVIDER
      NAME
      -----
01- . . . . .
02- . . . . .
03- . . . . .
04- . . . . .
```

The field descriptions of the Agency Journal Voucher (J6) transaction are as follows.

The J6 document is used by agencies to correct expenditures and revenues within a single accounting period. The system creates automatic cash offsets for both revenue and expenditure transactions on this journal voucher and does not allow for the coding of balance sheet accounts.

All general ledger entries created by a J6 document will have a transaction code of JV.

COMMAND AREA	See Chapter 4, "Document Processing", in the <i>Online Features Guide</i> for an explanation of the command area fields.
J6 DATE	Inferred. The current date entered for the J6 document on the Dates table (DATE).
ACCT PRD	Optional. If left blank, the transactions on this document are recorded in the accounting period inferred from the J6 date.

JOURNAL VOUCHERS

	Otherwise, enter the accounting period associated with these transactions. It must be open, and it cannot be in the future.
BUDGET FY	Optional. If left blank, the transactions on this document apply to the fiscal year inferred from the journal voucher date. Otherwise, enter the desired fiscal year. It must be open, and it cannot be in the future.
ACTION	The transactions may be recorded in a prior fiscal year that is closed if funds are appropriated within that year and the appropriation will not expire until a following fiscal year. Optional. Blank defaults to "E" (original entry). Use "M" (modification) to reuse a J6 number or modify an existing J6 in the same accounting period.
COMMENTS	Optional, for reporting purposes only. Enter up to 12 characters of notes about this document.
DEBIT/CREDIT DOC TOTAL	Required. Enter the totals of all debit and credit lines for the document.
CALC DEBIT/ CREDIT TOTAL	Calculated. The system-computed totals of all debit and credit lines. Must match the user-entered totals.
AC TP	Required. Enter the appropriate account type that identifies the type of entry being recorded. Only account types "22" (expenditure) and "31" (revenue) are allowed on a J6.
FND	Required. The fund receiving the revenue or expenditure. If an organization is coded, the fund is inferred from the Continuing Organization table (ORG3) by the agency and organization. This field must be coded for balance sheet entries as well as entries involving continuing appropriations for which organizations are not used. The fund must be valid on the Fund Master (FUND) Table.
AGENCY	Required for nominal account entries, but is optional for balance sheet entries. Enter the agency code that is applicable to the use of this J6 transaction. Must be valid on the Agency (AGCY) Master Table, and the Fund/Agency combination must be valid on the Fund/Agency (FAGY) Master Table.
ORGN	Required for nominal account entries, but is optional for

JOURNAL VOUCHERS

SUB ORG	balance sheet entries. Enter the Organization code that is applicable to the use of this J6 transaction. Must be valid on the Organization (ORGN) Master Table.
APPR UNIT	Optional. Enter The Sub-organization code that is applicable to the use of this J6 transaction. Must be valid on the Sub-Organization (SORG) Master Table.
ACTIVITY	Required. The appropriation unit applicable to this use of the J6. If the organization is coded, this field is inferred from the Continuing Organization table (ORG3) by the agency and organization. Users must code this field for continuing appropriations for which organizations are not used. The appropriation unit code must be valid and active on the Appropriation Inquiry table (APPR). The J6 cannot record revenue if the organization is tied to an appropriation which is "Income Not Available" (i.e. which has GROUP CODE of "18").
OBJ REV	Optional. The activity code that is applicable to the use of this J6 transaction. The activity code must be valid on the Activity (ACTV) Master table.
SUB O/R	Required. The revenue or object code that is applicable to the use of this J6 transaction. The revenue or object code must be valid on the Revenue Source (RSRC) Master table or the Object (OBJT) Master table. J6 documents cannot record revenue to a transfer revenue source (which has Revenue Group = "TR").
REPT CATG	Optional. The sub-revenue or sub-object code that is applicable to the use of this journal voucher transaction.
DEBIT AMOUNT	Optional. The reporting category code that is applicable to the use of this J6 transaction. Inferred from Continuing Organization table (ORG3) if the organization code is coded on the Journal Voucher, although it can be overridden with another code. The reporting category code must be valid on the Reporting Category (RPTG) table.
CREDIT AMOUNT	Required. Enter the debit amount for this transaction. Must be coded as an unsigned amount
	Required. The credit amount of this transaction. The amount

JOURNAL VOUCHERS

JOB NO	must be entered as an unsigned amount.
DESCRIPTION	Optional. Project applicable to the use of this journal voucher transaction, if this J6 entry affects Capital Outlay projects.
CODE	Optional. The first three characters of the description field will be protected and will display the transaction code (J6). Exception: If original fund entries are required, code "AUTO TRF" followed by "JV", and then the remaining spaces used for description. The description is used for reporting purposes only, so up to 22 characters of notes about the journal voucher can be entered.
VENDOR / PROVIDER NAME	Conditional. Enter the code assigned to the vendor or provider in this field. Required if the Vendor/Provider indicator is coded. This indicator is the first character of the vendor code and tells the system whether the code is a Vendor (V) or Provider (P). Inferred. The name of the vendor or provider defined by the vendor/provider code.

11.3 Warranting of Funds Overview

The warrant process is used to transfer cash from the Means-of-Financing (MOF) cash account to the operating cash account and vice versa. There are two types of warrant documents in GFS. ISIS agencies will use the Warrant Voucher (WV), while non-ISIS agencies will use the GFS Payment Voucher (PV) or Manual Warrant (MW). Non-ISIS agencies, for purposes of this policy, will be defined as those agencies whose expenditure processing are outside the ISIS system.

Statutory Requirements:

The Louisiana Revised Statutes, Section 39:97 stipulates the conditions under which money may be withdrawn from the State Treasury.

JOURNAL VOUCHERS

" No money of the state or for which the state is responsible shall be withdrawn from the Treasury or otherwise disbursed for any purpose except to pay obligations under expenditures authorized either by appropriation, dedication of revenues, or other lawful authority and pursuant to allotment as in this chapter provided and not in excess of the amount so authorized."

The Louisiana Revised Statutes, Section 39:136.1, provides the authority for withdrawal of state funds after the close of the fiscal year.

" ... Any appropriations including those made by the Interim Emergency board of the preceding fiscal year against which bona fide liabilities existed as of the last day of the fiscal year and may be withdrawn from the State Treasury during the forty-five (45) day period after the last day of the fiscal year only as such liabilities come due for payment."

Monies are withdrawn from the State Treasury pursuant to an appropriation of the Legislature in accordance with Article III, Section 16 of the 1974 Constitution. Furthermore, other sections of the Constitution provide for the withdrawal of monies from the State Treasury for specific purposes as enumerated in the law. Examples are Article VII, Section 9(b), Article VII, Section 26, Article XIV, Section 23 and 25.

11.3.1 Warranting Funds From Means-of-Financing (MOF) to Agency Operating Cash Accounts Policies

The following policies apply to warranting funds from Means-of-Financing (MOF) to Agency Operating Cash Accounts in GFS:

- The Warrant Voucher (WV) will be used by all ISIS agencies to transfer money from agencies' Means-of-Financing (MOF), to their operating Cash accounts.
- The Warrant Voucher (WV) is also used to reverse cash from the agency's operating cash account to the Means-of-Financing (MOF).
- Two fields, namely: "ISIS Warrants Drawn Expenditure Account" and "Warrant Received Revenue Account," will be created on the Special Accounts (SPEC) table. The general ledger entries for the warrant drawn process will be inferred from the SPEC table.

11.3.1.1 Warranting of Funds From Means-of-Financing (MOF) to Agency Operating Cash Accounts Procedures**Responsibility****Action**

Agency

Views amount of accounts payable cleared during the next check run.

Determines which Means-of-Financing (MOF), if possible, to draw Warrant Voucher (WV) against to satisfy respective portion of accounts payable balance.

Prepares Warrant Voucher (WV) document to warrant funds from Appropriate Means-of-Financing Appropriations to appropriate operating cash account.

11.3.1.2 Agency-Specific Procedures for Warranting of Funds From Means-of-Financing (MOF) to Agency Operating Cash Accounts**11.3.1.3 Warrant Voucher (WV) Transaction Screen Print and Field Descriptions**

The screen print of the Warrant Voucher (WV) transaction is pictured below, and field descriptions follow.

**Warrant Voucher
Input Form (WV)**

```
FUNCTION:                DOCID: WV
STATUS:                  BATID:                ORG:

H-
WV DATE: . . . . . ACCTG PRD: . . . . . BUDGET FY: . .
ACTION: .                COMMENTS: . . . . .
      DEBIT DOC TOTAL: . . . . . CREDIT DOC TOTAL: . . . . .
      CALC DEBIT TOTAL: . . . . . CALC CREDIT TOTAL: . . . . .

      TO
      FUND  AGCY  ORGN  DEBIT AMOUNT  CREDIT AMOUNT
      ----  ----  ----  -
01-  ...   ...   ...   ...
02-  ...   ...   ...   ...
03-  ...   ...   ...   ...
04-  ...   ...   ...   ...
05-  ...   ...   ...   ...
06-  ...   ...   ...   ...
07-  ...   ...   ...   ...
08-  ...   ...   ...   ...
09-  ...   ...   ...   ...
10-  ...   ...   ...   ...
```

The Warrant Voucher (WV) transaction field descriptions are as follows.

JOURNAL VOUCHERS

Field Name	Field Description
WARRANT VOUCHER (WV) DATE	Optional. Enter the date to be associated with these transactions, usually the current date, in MMDDYY format. If left blank, the date the transaction is accepted is used.
ACCOUNTING PERIOD	Optional. If left blank, the transactions on this document are recorded in the accounting period inferred from the WV date. Enter the accounting period associated with these transactions. It must be open, and it cannot be in the future.
BUDGET FISCAL YEAR	Optional. If left blank, the transactions on this document apply to the fiscal year inferred from the WV date, these transactions should be recorded in some other fiscal year, enter the desired fiscal year. It must be open, and it cannot be in the future.
ACTION	Optional. Blank defaults to "E" (original entry). Use "M" (modification) to reuse a WV number or modify an existing warrant voucher in the same accounting period.
COMMENTS	Optional. The first three characters of the description field will be protected and will display the transaction code (WV). The comments are used for reporting purposes only, so up to 9 characters of notes about the document can be entered.
DEBIT DOCUMENT TOTAL	Required. Must equal the sum of the Debit Line amounts of the detail lines.
CREDIT DOCUMENT TOTAL	Required. Must equal the sum of the Credit Line amounts of the detail lines.
CALCULATED DEBIT TOTAL	Protected. System calculated Debit Total.
CALCULATED CREDIT TOTAL	Protected. System calculated Credit Total.
TO FUND	Required. This is the "To Fund." Must be valid on the FUND and FAGY (with AGENCY) Tables. Can be inferred from the ORGN table if left blank.
AGENCY	Required. Must be valid on AGCY and FAGY.
ORGANIZATION	Required. Must be valid on ORGN and have organization type "4" (warrants drawn organization) on the Continuing Organization Table (ORG3).
DEBIT AMOUNT	Required.

JOURNAL VOUCHERS ---

CREDIT AMOUNT Required.

11.3.2 Warranting of Funds for Non-ISIS Agencies Policies

The following policies apply to warranting of funds for non-ISIS agencies:

- Non-ISIS agencies will use a GFS Payment Voucher (PV) to request a check from the system.
- Non-ISIS agencies will use a GFS Manual Warrant (MW) to request recording of expenditures when a check is not required, or this transaction is used by the State Treasury to record a manual request check.
- Manual warrants must be received by the State Treasurer's Office by **1:30 p.m.** in order for check to be released the following work day.
- For more information see General Payments section 10.4.2.3 for Non-ISIS Agency Procedures.

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